Donor	*Balance due to UNFPA at 1 January 2012*	*Adjustments for prior year*	*Commitments for current year (contribution income)*	*Movements in contributions received in advance*	*Exchange gains/(losses)*	*Payments received*	*Balance due to UNFPA at 31 December 2012*
Mongolia	(1)	1	4	–	–	4	–
Mozambique	2	–	–	–	–	2	–
Namibia	–	–	5	–	–	5	–
Netherlands	–	–	49 020	–	–	49 020	–
New Zealand	–	–	5 038	–	–	5 038	–
Nicaragua	–	–	1	–	–	1	–
Niger	35	5	10	–	–	50	–
Norway	–	–	59 424	–	–	59 424	–
Oman	26	(26)	10	–	–	10	–
Pakistan	533	–	519	–	–	1 052	–
Palestine	–	–	5	–	–	5	–
Panama	–	–	10	–	–	10	–
Papua New Guinea	16	(4)	5	–	–	–	17
Paraguay	–	–	1	–	–	1	–
Peru	2	(2)	8	–	–	8	–
Philippines	61	(29)	35	–	–	35	32
Poland	–	–	10	–	–	10	–
Republic of Korea	(1)	1	100	–	–	100	–
Romania	–	–	10	–	–	10	–
Russian Federation	–	–	300	–	–	300	–
Rwanda	1	–	1	–	–	1	–
Saint Lucia	1	–	–	–	–	1	–
Samoa	3	–	3	–	–	–	6
Sao Tome and Principe	9	–	–	–	–	–	9
Saudi Arabia	–	–	500	–	–	500	–
Senegal	40	(20)	18	–	–	–	38
Seychelles	–	–	2	–	–	–	2
Sierra Leone	33	(10)	7	–	–	–	30
Singapore	–	–	5	–	–	5	–
Slovak Republic	–	–	6	–	–	6	–

Donor	Balance due to UNFPA at 1 January 2012	Adjustments for prior year	Commitments for current year (contribution income)	Movements in contributions received in advance	Exchange gains/(losses)	Payments received	Balance due to UNFPA at 31 December 2012
Solomon Islands	1	–	1	–	–	2	–
South Africa	–	–	26	–	(2)	24	–
Spain	–	–	1 948	–	–	–	1 948
Sri Lanka	–	–	18	–	–	18	–
Suriname	6	(2)	0	–	–	–	4
Swaziland	10	–	10	–	–	10	10
Sweden	(1)	1	66 314	–	(1 460)	64 854	–
Switzerland	–	–	15 054	11 636	(188)	26 501	–
Thailand	–	–	96	–	–	96	–
The former Yugoslav Republic of Macedonia	6	–	–	–	–	–	6
Togo	(1)	1	6	–	–	6	–
Trinidad and Tobago	10	(5)	5	–	–	5	5
Tunisia	–	–	18	–	–	18	–
Turkey	–	–	150	–	–	150	–
Turkmenistan	–	–	3	–	–	3	–
Tuvalu	9	–	3	–	–	–	12
Uganda	10	(1)	10	–	–	9	10
Ukraine	3	(1)	–	–	–	–	2
United Kingdom of Great Britain and Northern Ireland	–	–	31 797	–	(50)	31 746	–
United Arab of Emirates	–	–	10	–	–	10	–
United Republic of Tanzania	6	(6)	4	–	–	4	1
United States of America	–	–	30 200	–	–	30 200	–
Uruguay	10	(5)	25	–	–	–	30
Venezuela (Bolivarian Republic of)	10	–	–	–	–	–	10
Viet Nam	–	–	5	–	–	5	–
Yemen	33	–	25	–	–	25	33
Zambia	12	–	–	–	–	–	12
Zimbabwe	–	–	30	–	–	30	–

Donor	*Balance due to UNFPA at 1 January 2012*	*Adjustments for prior year*	*Commitments for current year (contribution income)*	*Movements in contributions received in advance*	*Exchange gains/(losses)*	*Payments received*	*Balance due to UNFPA at 31 December 2012*
Private contributions and other	–	(8)	81	–	–	73	–
Subtotal	**1 847**	**(216)**	**437 126**	**11 636**	**(1 161)**	**446 252**	**2 980**
Others	–	–	55	–	–	55	–
Government contribution to local office costs	–	–	318	–	–	318	–
Total	**1 847**	**(216)**	**437 499**	**11 636**	**(1 161)**	**446 625**	**2 980**
Less: adjustment for unrealized exchange Gains/(loss) and other rounding adjustments	(38)						(2)
Contributions receivable at 31 December	**1 809**						**2 978**

Note: Balances, adjustment, commitments for current year, payments and/or commitments for future years for less than $500 from Cook Islands, Guyana, Kiribati, Myanmar, Nauru, Niue, Palau, Paraguay, Rwanda and Saint Vincent and Grenadines are rounded to zero.

Schedule B

Earmarked contributions — Co-financing revenue, expenses and fund balances for the year ended 31 December 2012

(Thousands of United States dollars)

	Fund balances at 31 December 2011	*IPSAS adjustments to fund balances*	*Restated fund balances at 1 January 2012*	*Contributions*	*Other revenue and expenses*	*Refunds*	*Transfers and adjustments*	*Total funds available*	*Programme expenses*	*Fund balances at 31 December 2012*	*Contribution receivable at 31 December 2012*
Trust funds											
ABT Associates Inc.	–	–	–	165	–	–	–	165	165	–	–
Andorra and Monaco	97	–	97	93	–	–	–	190	60	130	–
Anesvad Foundation	594	–	594	(3)	59	–	–	650	174	476	182
Arab Gulf Programme for Development	3	–	3	–	–	9	(1)	11	11	–	–
Australia	11 584	206	11 790	3 237	134	(87)	(117)	14 957	9 246	5 711	771
Austria	101	–	101	–	–	–	(101)	–	–	–	–
Belgium	23	–	23	1 532	114	–	–	1 669	–	1 669	1 157
Belize	6	–	6	79	–	–	–	85	71	14	–
Bolivia (Plurinational State of)	–	–	–	26	–	–	–	26	–	26	–
Botswana	82	–	82	78	–	–	–	160	65	95	–
Boyner Holding and Group Companies	2	–	2	121	–	–	–	123	100	23	–
Brazil	822	–	822	309	(19)	–	–	1 112	535	577	–
Cameroon	130	–	130	1 413	6	(130)	–	1 419	255	1 164	–
Canada	626	–	626	19 543	15	247	(472)	19 959	3 153	16 806	12 573
Centro Latinoamericano Salud y Mujer (CELSAM) — Mexico	2	–	2	–	–	–	–	2	–	2	–
Common Humanitarian Fund International	268	–	268	–	–	–	13	281	95	186	166
Colombia	1 786	–	1 786	6 138	(145)	(220)	10	7 569	2 260	5 309	443
Concept Foundation	–	–	–	1 599	–	–	–	1 599	332	1 267	1 022
Côte d'Ivoire	931	1	932	–	20	–	–	952	930	22	–
Czech Republic	132	–	132	46	–	–	–	178	126	52	–
Denmark	8 005	29	8 034	3 850	(34)	(172)	–	11 678	5 411	6 267	1 451
Dominican Republic	90	–	90	–	–	–	–	90	25	65	–
Drosos Foundation	428	–	428	(196)	–	–	–	232	107	125	–

	Fund balances at 31 December 2011	*IPSAS adjustments to fund balances*	*Restated fund balances at 1 January 2012*	*Contributions*	*Other revenue and expenses*	*Refunds*	*Transfers and adjustments*	*Total funds available*	*Programme expenses*	*Fund balances at 31 December 2012*	*Contribution receivable at 31 December 2012*
Eczacibasi Grisim Pazarlama	1	–	1	–	–	–	–	1	1	–	–
Egypt	95	–	95	–	–	–	–	95	26	69	–
ELMA Relief Foundation	500	–	500	–	–	–	–	500	429	71	–
Equatorial Guinea	234	–	234	–	–	–	–	234	32	202	–
European Union	9 925	94	10 019	25 181	(58)	(603)	(667)	33 872	13 271	20 601	1 039
Farmatodo Venezuela	113	–	113	–	–	–	–	113	113	–	–
FEMAP	19	–	19	–	–	(9)	(11)	(1)	–	–	–
Finland	4 215	1	4 216	1 030	(59)	–	–	5 187	1 568	3 619	–
Ford Foundation	425	–	425	450	–	–	(21)	854	455	399	–
France	7 635	–	7 635	6 435	2	–	–	14 072	5 283	8 789	–
Friends of UNFPA	340	–	340	1 645	1	–	–	1 986	628	1 358	680
Gabon	95	–	95	85	2	–	–	182	48	134	85
Gates Foundation	2 569	20	2 589	–	1	–	–	2 590	1 771	819	705
Georgia	–	–	–	449	1	176	–	626	626	–	–
Germany	2 653	–	2 653	–	10	(34)	–	2 629	1 019	1 610	–
Global Fund to Fight AIDS, Tuberculosis and Malaria	–	–	–	–	–	15	(13)	2	2	–	–
Guatemala	1	–	1	1 639	–	–	–	1 640	1 629	11	–
H&M Hennes & Mauritz AB	318	1	319	654	–	–	–	973	187	786	–
Hewlett Foundation	517	–	517	–	–	–	–	517	443	74	–
Iceland	86	–	86	–	–	–	–	86	86	–	–
International Planned Parenthood Federation	98	–	98	76	–	–	–	174	97	77	–
Ireland	2	–	2	725	–	–	(2)	725	623	102	–
Italy	2 447	–	2 447	744	(42)	–	(8)	3 141	799	2 342	277
Jamaica	23	–	23	–	–	–	–	23	–	23	–
Japan	3 503	70	3 573	12 517	72	–	–	16 162	3 693	12 469	–
Johnson & Johnson Medical Ltd Turkey	–	–	–	–	–	–	–	–	–	–	–
Joint Programme-UNFPA: Administrative Agent	18 902	242	19 144	21 311	(246)	–	(280)	39 929	23 328	16 601	–

	Fund balances at 31 December 2011	*IPSAS adjustments to fund balances*	*Restated fund balances at 1 January 2012*	*Contributions*	*Other revenue and expenses*	*Refunds*	*Transfers and adjustments*	*Total funds available*	*Programme expenses*	*Fund balances at 31 December 2012*	*Contribution receivable at 31 December 2012*
Kazakhstan	100	–	100	–	–	–	–	100	98	2	–
KfW Bankengroppe — Germany	–	–	–	10 038	353	–	–	10 391	–	10 391	3 183
Kingdom of Bahrain	65	–	65	–	–	–	(65)	–	–	–	–
La Commission du Bassin du Lac Tchad	12	–	12	–	(1)	–	(38)	(27)	(26)	(1)	–
La Fondation Bank of Africa	–	–	–	49	–	4	(4)	49	–	49	–
Lebanon	136	–	136	200	–	–	–	336	98	238	1
Liverpool School of Tropical Medicine (LSTM)	64	–	64	(45)	(1)	–	–	18	–	18	–
Luxembourg	4 645	14	4 659	6 620	37	(42)	(201)	11 073	3 615	7 458	5 656
MacArthur Foundation	15	–	15	–	–	–	(8)	7	7	–	–
Madagascar	26	–	26	–	–	–	(26)	–	–	–	–
Marie Stopes International	31	–	31	–	–	–	(31)	–	–	–	–
MEXFAM	5	–	5	–	–	–	(5)	–	–	–	–
Mexico	2 859	–	2 859	–	3	(55)	47	2 854	1 072	1 782	–
Morocco	2 046	–	2 046	–	7	(1 257)	(33)	763	683	80	–
Mano River Union Secretariat	–	–	–	–	–	–	–	–	–	–	–
Multi-Donor	2 684	5	2 689	27 154	127	(878)	203	29 295	9 465	19 830	7 593
Netherlands	1 975	37	2 012	11 552	(11)	–	–	13 553	1 894	11 659	9 921
New Zealand	485	–	485	793	3	–	–	1 281	980	301	–
Nigeria	3 875	–	3 875	3 157	9	(28)	(2)	7 011	917	6 094	619
Noble Energy	33	–	33	113	–	–	–	146	29	117	62
Norway	1 468	80	1 548	1 349	(16)	11	–	2 892	2 291	601	–
Office for the Coordination of Humanitarian Affairs	6 107	22	6 129	13 336	(44)	(1 264)	–	18 157	11 797	6 360	2 021
Oman	168	–	168	–	–	–	–	168	8	160	–
Orange Foundation	74	–	74	101	–	–	–	175	171	4	–
Oxfam	33	–	33	–	–	(32)	(1)	–	–	–	–
Packard Foundation	–	–	–	2 000	–	–	–	2 000	165	1 835	1 300
Panama	–	–	–	–	–	18	(8)	10	10	–	–

	Fund balances at 31 December 2011	*IPSAS adjustments to fund balances*	*Restated fund balances at 1 January 2012*	*Contributions*	*Other revenue and expenses*	*Refunds*	*Transfers and adjustments*	*Total funds available*	*Programme expenses*	*Fund balances at 31 December 2012*	*Contribution receivable at 31 December 2012*
Qatar	111	–	111	–	–	–	–	111	2	109	–
Real Medicine Foundation	36	–	36	–	–	(4)	–	32	32	–	–
Republic of Korea	1	–	1	1 800	(1)	–	–	1 800	80	1 720	1 200
Sao Tome and Principe	11	–	11	–	–	–	–	11	11	–	–
Saint Lucia	–	–	–	–	–	–	–	–	–	–	–
Saudi Arabia	1 258	–	1 258	–	1	–	–	1 259	542	717	500
Secretariat of the Pacific Community	263	–	263	–	–	–	–	263	12	251	103
Sierra Leone	1 565	–	1 565	3 736	–	(694)	–	4 607	4 608	(1)	–
Small contributions	1 165	35	1 200	1 455	15	–	319	2 989	1 282	1 707	–
Sotici Foundation	25	19	44	82	(1)	–	–	125	80	45	–
Spain	12 737	83	12 820	4 207	(53)	(774)	(1)	16 199	10 702	5 497	–
Sweden	10 010	3	10 013	2 447	205	(115)	–	12 550	5 028	7 522	2 963
Switzerland	479	–	479	109	3	–	(1)	590	228	362	–
Syrian Arab Republic	1 738	–	1 738	–	1	–	(60)	1 679	152	1 527	–
University of Aberdeen	–	–	–	–	–	–	–	–	–	–	–
TOTAL — Congo	–	–	–	320	(1)	–	–	319	144	175	73
Thematic Trust Fund — Multi-Donor	166 789	6 638	173 427	228 779	2 759	–	621	405 586	146 389	259 197	62 128
Ultimas Noticias	90	–	90	1 772	–	–	–	1 862	1 016	846	–
United Nations Office on Drugs and Crime	–	–	–	180	–	–	–	180	34	146	141
United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women)	582	–	582	1	–	(291)	–	292	202	90	–
UNAIDS	10 797	3	10 800	227	45	211	–	11 283	9 392	1 891	225
UNDP	2 353	12	2 365	4 579	(643)	243	–	6 544	5 525	1 019	123
UNDP — Multi-Partner Trust Fund	20 940	1 093	22 033	31 284	(155)	(1 402)	–	51 760	28 696	23 064	–
United Nations Fund for International Partnerships (UNFIP)	357	1	358	150	–	(88)	7	427	333	94	5

	Fund balances at 31 December 2011	*IPSAS adjustments to fund balances*	*Restated fund balances at 1 January 2012*	*Contributions*	*Other revenue and expenses*	*Refunds*	*Transfers and adjustments*	*Total funds available*	*Programme expenses*	*Fund balances at 31 December 2012*	*Contribution receivable at 31 December 2012*
UNICEF	3 030	452	3 482	10 184	5	–	–	13 671	5 424	8 247	–
United Kingdom	41 469	–	41 469	37 418	1 622	(86)	–	80 423	18 341	62 082	50 930
UNMIT	–	–	–	86	–	–	–	86	65	21	–
UNOPS	121	2	123	–	–	(9)	–	114	76	38	–
Uruguay	243	–	243	1 509	15	–	–	1 767	332	1 435	499
United States Civilian Research and Development Foundation (CRDF)	68	–	68	111	(109)	–	–	70	70	–	–
United States of America	1 494	16	1 510	3 642	5	(31)	–	5 126	1 483	3 643	3 392
Venezuela (Bolivarian Republic of)	3 327	868	4 195	3 225	–	–	–	7 420	4 337	3 083	–
Virgin Unite	523	–	523	–	–	–	–	523	496	27	–
WHO	392	–	392	–	–	–	–	392	209	183	–
World Bank	84	–	84	–	–	–	–	84	83	1	–
Zonta International Foundation	242	–	242	1 000	–	–	–	1 242	241	1 001	600
Total for trust funds	**389 633**	**10 048**	**399 681**	**525 693**	**4 013**	**(7 371)**	**(957)**	**921 059**	**358 195**	**562 864**	**173 788**
Other trust funds											
United Nations Care Global Coordinator	872	7	879	1 242	–	–	35	2 156	1 110	1 046	–
BASIC TERMS COOPERATION OMAN	2	5	7	628	–	–	–	635	475	160	–
Global Contraceptiv Community Programme	5 000	1 458	6 458	632	138	–	(468)	6 760	629	6 131	5
Population award	1 774	–	1 774	–	16	–	–	1 790	34	1 756	–
Rafael M. Salas Endowment Fund	1 062	–	1 062	–	10	–	–	1 072	–	1 072	–
United Nations Foundation Support Office	104	–	104	–	–	–	(104)	–	–	–	–
European Union finance specialist post	160	–	160	–	–	–	–	150	–	160	–

	Fund balances at 31 December 2011	*IPSAS adjustments to fund balances*	*Restated fund balances at 1 January 2012*	*Contributions*	*Other revenue and expenses*	*Refunds*	*Transfers and adjustments*	*Total funds available*	*Programme expenses*	*Fund balances at 31 December 2012*	*Contribution receivable at 31 December 2012*
Electronic Protocols Application Software — Division of Human Resources — UNICEF memorandum of understanding	220	12	232	195	–	–	–	427	258	169	–
Finance branch — Donor Reporting Resource	376	–	376	–	910	–	743	2 029	211	1 818	–
Pooled Forex difference/ transactions gains/losses for Other resources	1 913	–	1 913	–	(66)	–	303	2 150	–	2 150	–
Contribution in kind — earmarked	–	–	–	24	–	–	–	24	24	–	–
Inventory/items in transit — Other resources	–	1 750	1 750	–	–	–	–	1 750	(2 774)	4 524	–
Total for other trust funds	**11 483**	**3 232**	**14 715**	**2 721**	**1 009**	**–**	**509**	**18 954**	**(33)**	**18 987**	**5**
Total	**401 116**	**13 280**	**414 396**	**528 414**	**5 022**	**(7 371)**	**(448)**	**940 013**	**358 162**	**581 851**	**173 793**

Notes:

Expenses as disclosed in this schedule include "indirect cost" charges, which in 2012 amounted to $23,149,000. With the exception of this schedule and note 24.b expenses and earmarked contributions are shown net of this amount, which is presented as part of "other revenue" (fee for support services) under "other resources".

Contributions receivable as disclosed in note 6 comprise: co-financing ($173,793,000) and Junior Professional Officer programme ($1,246,000) for a total of $175,039,000.

Undesignated earmarked fund balances disclosed on statement I comprise:

Earmarked undesignated fund balances	*31 December 2012*	*1 January 2012*
Co-financing	581 851	414 396
Junior Professional Officer programme	7 358	9 523
Procurement activities	11 121	6 621
Total	**600 330**	**430 540**

Schedule C

Procurement services for the year ended 31 December 2012

Third party procurement

Third-party transactions represent commercial procurement activities between a buyer and a seller for supplies, equipment and services consistent with the aims and policies of UNFPA for which the organization acts as an agent for an agreed agency fee.

(Thousands of United States dollars)

	Net advances as at 1 January 2012	*Receipts for procurement services*	*Other revenue and expenses*	*Refunds*	*Transfers and adjustments*	*Total funds available*	*Cost of procurement services*	*Net advances as at 31 December 012*
Institution								
Governments	4 143	9 927	(55)	(10)	(71)	13 934	13 200	734
UNDP	817	2 477	1	(54)	8	3 249	3 291	(42)
Other United Nations agencies	6	43	–	–	·	49	51	(2)
Intergovernmental institutions	21 140	35	–	(160)	34	21 049	17 171	3 878
NGOs	220	726	1	(98)	26	875	781	94
Total	**26 326**	**13 208**	**(53)**	**(322)**	**(3)**	**39 156**	**34 494**	**4 662**

Access RH Revolving Fund

Access RH Revolving Fund is a mechanism funded by donors to facilitate the build-up of essential stocks of reproductive health commodities at UNFPA-controlled warehouses. Its goal is to improve the supply chain for selected products by reducing lead times and costs by providing faster and easier access to beneficiaries and clients to high quality reproductive health commodities at competitive prices.

(Thousands of United States dollars)

	Fund balances as at 1 January 2012	*Transfers from other funds/additional donor funds*	*Proceeds from sales (TPP)*	*Total funds available*	*Expenses*	*Fund balances as at 31 December 2012*
Access RH Stock	**6 489**	**4 643**	**722**	**11 854**	**756**	**11 098**

Procurement administrative services

(Thousands of United States dollars)

	Fund balances as at 1 January 2012	*IPSAS adjustment to fund balances*	*Restated fund balances at 1 January 2012*	*Support service fee*	*Transfer and other adjustments*	*Total funds available*	*Expenses*	*Fund balances as at 31 December 2012*
Procurement services — administration	–	35	35	2 181	(52)	2 164	2 141	23
Procurement services — Denmark	70	19	89	–	–	89	89	–
Total	**70**	**54**	**124**	**2 181**	**(52)**	**2 253**	**2 230**	**23**

Schedule D

Unearmarked resources for the year ended 31 December 2012

(Thousands of United States dollars)

Revenue	*Total*
Contribution revenue	437 499
Less transfers to other revenue for reimbursement of tax charges	(3 293)
Other revenue	43 187
Total revenue	**477 393**

Expenses	*Programme activities*	*Institutional budget*	*Other*	*Total*
Funds utilized by Governments and NGOs (includes direct payments)	97 070	–	50	97 120
Funds utilized by United Nations agencies	2 569	2	–	2 571
Funds utilized by UNFPA	254 758	134 171	936	389 865
Staff costs	101 513	103 754	(39)	205 228
Supplies, consumables and operating costs	72 017	24 156	812	96 985
Contracted services	42 990	2 947	89	46 026
Finance costs	262	8	–	270
Travel	27 179	2 171	73	29 423
Depreciation	6 116	1 083	–	7 199
Other expenses	4 681	52	1	4 734
Total expenses	**354 397**	**134 173**	**986**	**489 556**
Surplus/(deficit) for the year				**(12 163)**

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Schedule E

Earmarked resources for the year ended 31 December 2012

(Thousands of United States dollars)

Revenue	*Total*
Contribution revenue	510 495
Less refunds to donors	(7 371)
Other revenue	7 955
Total revenue	**511 079**

Expenses	*Co-financing*	*Junior professional officers*	*Procurement*	*Total*
Funds utilized by Governments and NGOs (includes direct payments)	101 789	–	–	101 789
Funds utilized by United Nations agencies	1 071	–	–	1 071
Funds utilized by UNFPA	232 153	7 398	(1 580)	237 971
Staff costs	23 126	6 561	1 737	31 424
Supplies, consumables and operating costs	162 062	815	(3 508)	159 369
Contracted services	29 392	22	154	29 568
Finance costs	157	–	–	157
Travel	16 087	–	5	16 092
Depreciation	545	–	19	564
Other expenses	784	–	13	797
Total expenses	**335 013**	**7 398**	**(1 580)**	**340 831**
Surplus/(deficit) for the year				**170 248**